



BUSINESS TAXES SPECIALIST III
EXAM CODE: 4EQ20

Department(s):	Board of Equalization
Opening Date:	August 15, 2014
Final Filing Date:	September 5, 2014
Exam Type:	Departmental Promotional
Salary:	\$6911.00 to \$8239.00
Location(s):	State-wide Houston, TX Chicago, IL New York, NY

INTRODUCTION

Written Test Dates

California Locations: November 8, 2014

Out-of-State Locations: November 3 - 7, 2014

Your application will not be accepted for this promotional examination unless you are currently a Board of Equalization employee that meets the minimum qualifications or fall under SPB rule 234, 235, Government Code 18990, 18991, and 18992.

EEO

An equal opportunity employer to all regardless of race, color, creed, national origin, ancestry, sex, marital status, disability, religious or political affiliation, age, or sexual orientation.

DRUG FREE STATEMENT

It is an objective of the state of California to achieve a drug-free state work place. Any applicant for state employment will be expected to behave in accordance with this objective because the use of illegal drugs is inconsistent with the law of the state, the rules governing civil service and the special trust placed in public servants.

REQUIREMENTS FOR ADMITTANCE TO THE EXAMINATION

All applicants must meet the education and/or experience requirements as stated in the Minimum Qualifications section of this examination announcement by **November 8, 2014** the written test date. All applications/resumes must include "to" and "from" dates (month/day/year), time base, and civil service class title (**not working title**). **Applications/resumes received without this information will be rejected.**

WHO SHOULD APPLY

This is a departmental promotional examination for the Board of Equalization.

1. Applicants must have a permanent civil service appointment with the Board of Equalization or meet the provisions of the State Personnel Board Rules 234 or 235 by **September 5, 2014**, the final filing date, in order to take this examination; or
2. Must be a current or former employee of the Legislature for two or more years as defined in Government Code 18990; or
3. Must be a current or former non-elected exempt employee of the Executive branch for two or more consecutive years as defined in Government Code 18992; or
4. Must be a person retired from the United States military, honorably discharged from active military duty with a service-connected disability, or honorably discharged from active duty as defined in Government Code 18991.

For applicants under Items 2, 3, or 4, if promotional examinations are given by more than one department for the same classification, the applicant must select one department in which to compete.

FILING INSTRUCTIONS

Final Filing Date: **September 5, 2014**

State Applications (Form STD. 678) may be mailed to:

**EXAMINATION & RECRUITMENT SECTION
BOARD OF EQUALIZATION
450 N STREET, MIC: 17
SACRAMENTO, CA 95814**

Do not submit applications to the State Personnel Board/ CalHR.

Applications (Form STD. 678) submitted by mail must be **POSTMARKED** (e.g., United States Postal Service), or personally delivered no later than the final filing date. Applications are available at jobs.ca.gov, State Personnel Board offices, local offices of the Employment Development Department and the testing department on this job bulletin.

Note:

Applications postmarked or personally delivered to the Human Resources Division, Room 317, 450 N Street, Sacramento, after the final filing date will not be accepted for any reason.

Do not send your application via interoffice or interagency mail. Applications received in this manner will not be accepted and cannot be returned pursuant to California Code of regulations 174.

It is the personal responsibility of each examination candidate to submit an examination application within the timeframe and in the manner specified on this examination bulletin. Candidates are also responsible for obtaining proof of mailing or submission of their application to the Examination & Recruitment Section if necessary.

Candidates are encouraged to contact the Examination & Recruitment Section (email: boeexams@boe.ca.gov or call: (916) 324-4807) to verify receipt of their application before the close-of-business on the final filing date.

SPECIAL TESTING ARRANGEMENTS

If you are disabled and need special testing arrangements, mark the appropriate box in Part 2 of the "Application for Examination." You will be contacted to make specific arrangements.

REQUIRED IDENTIFICATION

Accepted applicants are required to bring either a photo identification card or two forms of signed identification to the examination.

MINIMUM QUALIFICATIONS

All applications must meet the following entrance requirements for this examination by **November 8, 2014**, the written test date.

Either I

One year of experience in the California state service performing the duties of either a Business Taxes Specialist II, Board of Equalization; Supervising Tax Auditor II, Board of Equalization; or Business Taxes Compliance Supervisor III.

Or II

Two years of experience in the California state service performing the duties of either a Business Taxes Specialist I, Board of Equalization; Supervising Tax Auditor I, Board of Equalization; Business Taxes Compliance Supervisor II; or Business Taxes Administrator I, Board of Equalization.

Or III

Six years of increasingly responsible professional tax accounting, auditing, compliance, collection, or administrative tax program experience. (Experience in the California state service applied toward this requirement must include at least one year performing the duties of either a Business Taxes Specialist II, Board of Equalization; Supervising Tax Auditor II, Board of Equalization; or Business Taxes Compliance Supervisor III; or two years of experience performing the duties of either a Business Taxes Specialist I, Board of Equalization; Supervising Tax Auditor I, Board of Equalization; Business Taxes Compliance Supervisor II; or Business Taxes Administrator I, Board of Equalization.) **AND**

Education Requirements: Applicants competing under non-State experience patterns for the Business Taxes Specialist, Board of Equalization, classes must have:

A. Equivalent to graduation from college with a specialization in accounting. OR

B. Completion of either:

1. A prescribed professional accounting curriculum given by a residence or correspondence school of accountancy, including courses in elementary and advanced accounting, auditing, cost accounting, and business law. or

2. The equivalent of 16 semester hours of professional accounting courses given by a collegiate-grade residence institution, including courses in elementary and advanced accounting, auditing, and cost accounting; and three semester hours of business law.

NOTE: Applications must contain the following information on all accounting, auditing, business law, and computer applications/management information systems courses completed: Title; semester or quarter credits earned, name of institution; and completion date.

Applicants must show proof of a bachelor's degree and/or evidence of successful completion of the prescribed courses before being considered eligible for appointment. The requirement for "Equivalent to graduation from college" means at least a Bachelor's degree from an accredited college or a letter from the college or university stating the applicant has met all of the academic requirements for graduation.

EXAMINATION INFORMATION

This examination will consist of a written test weighted 100%. In order to obtain a position on the eligible list, a minimum rating of 70% must be attained. **COMPETITORS WHO DO NOT APPEAR FOR THE WRITTEN TEST WILL BE DISQUALIFIED.**

Written Test – Weighted 100%

The written test will measure the experience in the following areas:

- A. Written Communication
- B. Board of Equalization (BOE) Knowledge
- C. Reading Comprehension

SELECTION PLAN

The written test will be conducted on **November 8, 2014 in Northern and Southern California.**

The written test will be conducted **the week of November 3, 2014, for the Out of State District offices (New York, Chicago and Houston).**

Examination dates can be subject to change based on administrative and/or departmental needs. Candidates will be notified at least one week prior to the written test date as to the exact time and location of their written exam.

ELIGIBLE LIST INFORMATION

A departmental promotional eligible list will be established for the Board of Equalization for: **Houston, Texas; Chicago, Illinois; New York, New York; and throughout California.** The list will be abolished 12 months after it is established unless the needs of the service and conditions of the list warrant a change in this period.

POSITION DESCRIPTION

Business Taxes Specialists, Board of Equalization, serve as a nonsupervisory staff specialist or as a highly skilled, technical specialist in a difficult and sensitive program, development, evaluation, or policy position. A Business Taxes Specialist III, Board of

Equalization, serves as the highest level technical resource to departmental management and legal staff on matters concerning audit, compliance, tax, or fee policy issues. Incumbents will be involved in policy and procedure development and evaluation for handling unprecedented tax or fee issues, specific industries, politically sensitive administrative investigations, and development of legislation. Incumbents may serve as principal technical advisors to executive, managerial, or board member staff and as recognized authorities who independently review and negotiate resolution to the most sensitive taxpayer issues and complaints requiring a high level of technical knowledge in all tax and fee programs administered by the Board.

KNOWLEDGE AND ABILITIES

The Written Test will assess each competitor's knowledge and abilities, in some or all of the areas listed below:

Knowledge of: General accounting and business law; methods and problems of organization, administration, and management; provisions of the tax laws and regulations administered by the State Board of Equalization, including related legal opinions, court decisions, or precedents; departmental policies, rules, the operations of Federal, State, and local tax, regulatory, and law enforcement agencies; methods used by violators in evading tax liability; investigative techniques and sources of information used in locating persons; methods used and remedies available for the collection of taxes; the court procedures and rules of evidence; the organization of the State Board of Equalization, particularly the auditing and compliance programs; the legislative process; general principles of automation as related to audit and compliance; interviewing techniques; the legislative process; principles, practices, and trends of public and business administration; specialized compliance and auditing procedures and practices used by the State Board of Equalization; unique or precedent setting issues and policies; all tax and fee laws and programs administered by the Board of Equalization; departmental administrative goals and policies.

Ability to: Apply the required knowledge; interpret and apply tax and fee laws, regulations, and compliance and audit procedures objectively and without bias; meet with and obtain the cooperation of persons subject to tax regulation; coordinate projects and training; make effective presentations; analyze data and situations accurately, draw sound conclusions, and take effective action; prepare clear and concise reports; communicate effectively; serve in a lead capacity; organize, coordinate, and oversee large, collaborative projects involving complex and sensitive tax, fee, compliance, or audit issues; independently negotiate with tax payers to resolve complaints; conduct confidential internal audits and employee investigations; develop and analyze legislation; represent the Board of Equalization at appeals conferences and legislative hearings; establish and implement audit and/or compliance procedures that recognize the variance of business practices; participate in the development of departmental policy and legislation; present the State Board of Equalization's position with regard to unique or precedent-setting audit and/or compliance issues and policies; advocate the position of the tax program at tax appeal hearings before the elected Board of Equalization members; create and maintain goodwill in negotiating sensitive contacts with taxpayers and elected officials; act authoritatively with management, taxpayers, the Legislature, and other professional entities and their staff.

DISTINGUISHING CHARACTERISTICS

Employees must be willing to travel and work away from the office.

VETERANS PREFERENCE

Veterans' Preference will not be granted in the examination as it does not meet the requirements to qualify for Veterans' Preference pursuant to Government Code Section 18973.1, effective January 1, 2014.

CAREER CREDITS

Career Credits do not apply and will not be added to the final score of this examination.

CONTACT INFORMATION

If you have questions concerning this examination, please call the California State Board of Equalization, Examination and Recruitment Section at (916) 324-4807. You may also contact the California State Board of Equalization in writing at 450 N Street, MIC 17, Sacramento, CA 95814.

DISCLAIMER

Please click on the link below to review the official California State Personnel Board class specification:

<http://jobs.spb.ca.gov/wvpos/jobspecs.cfm>

GENERAL INFORMATION

For an examination with a written feature, it is the candidate's responsibility to contact the Board of Equalization three days prior to the written test date if he/she has not received his/her notice of appointment.

For an examination without a written feature, it is the candidate's responsibility to contact the Board of Equalization three weeks after the final filing date if he/she has not received his/her notice.

If a candidate's notice of oral interview or performance test fails to reach him/her 3 days prior to their scheduled appointment due to a verified postal error, he/she will be rescheduled upon written request.

Examination Locations: When a written test is part of the examination, it will be given in such places in California as the number of candidates and conditions warrant. However, locations of interviews or performance evaluations may be limited or extended as conditions warrant.

Applications are available at jobs.ca.gov, State Personnel Board offices, local offices of the Employment Development Department and the testing department on this job bulletin.

If you meet the requirements stated on this bulletin, you may take this examination, which is competitive. Possession of the entrance requirement does not assure a place on the eligible list. Your performance in the examination will be compared with the performance of the others who take this test, and all candidates who pass will be ranked according to their scores.

The testing department reserves the right to revise the examination plan to better meet the needs of the service, if the circumstances under which this examination was planned change. Such revision will be in accordance with civil service laws and rules and all competitors will be notified.

Candidates needing special testing arrangements due to a disability must mark the appropriate box on the application and/or contact the testing department.

General Qualifications: Candidates must possess essential personal qualifications including integrity, initiative, dependability, good judgment, and ability to work cooperatively with others; and a state of health consistent with the ability to perform the assigned duties of the class. A medical examination may be required. In open examinations, investigation may be made of employment records and personal history and fingerprinting may be required.

Eligible Lists: Eligible lists established by competitive examination, regardless of date, must be used in the following order: 1) sub-divisional promotional, 2) departmental promotional, 3) multi-departmental promotional, 4) service-wide promotional, 5) departmental open, 6) open. When there are two lists of the same kind, the older must be used first. Eligible lists will expire in one to four years unless otherwise stated on the bulletin.

If Promotional Examinations Only: Competition is limited to employees who have a permanent civil service appointment and military veterans that meet all the minimum qualifications. Under certain circumstances, other employees may be allowed to compete under provisions of Rules 234, 235, and 235.2. State Personnel Board Rules 233, 234, 235, 235.2, and 237 contain provisions regarding civil service status and eligibility for promotional examinations. These rules may be reviewed at departmental personnel offices, at the State Personnel Board office or jobs.ca.gov.

If High School Equivalence is Required: Equivalence to completion of the 12th grade may be demonstrated in any one of the following ways: 1) passing the General Educational Development (GED) Test; 2) completion of 12 semester units of college work; 3) certification from the State Department of Education, a local school board, or high school authorities that the candidate is considered to have education equivalent to graduation from high school; 4) for clerical and accounting classes, substitution of business college work in place of high school on a year-for-year basis.

College Education: The qualifications meeting the requirement "Equivalent to graduation from college" means satisfaction of the requirements for the bachelor's degree from an accredited, recognized institution of higher education. This means the applicant must show receipt of a bachelor's degree. Acceptable college course work must be from an accredited, recognized institution approved by the California Superintendent of Public Instruction under the provisions of California Education Code Section 94712.

Veterans' Preference Points: The California Department of Human Resources (CalHR) has information on how to apply for Veterans' Preference on their website at jobs.ca.gov and on the Application for Veterans' Preference form (CalHR 1093). Additional information is also available at the Department of Veterans Affairs website at <https://www.calvet.ca.gov/>. **TTY** is Telecommunications Device for the Deaf and is reachable only from phones equipped with a TTY Device. Calls may be placed using the following relay system. California Relay Telephone Service for the Deaf or Hearing Impaired: From TDD phones 1-800-735-2929 or from voice phones 1-800-735-2022